

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, ukuran perusahaan, dan *financial leverage* terhadap tindakan perataan laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dengan periode penelitian tahun 2013 sampai dengan tahun 2017. Untuk mengukur tindakan perataan laba pada perusahaan manufaktur, dalam penelitian ini menggunakan pengukuran Indeks Eckel. Sedangkan profitabilitas diukur dengan menggunakan rasio antara laba setelah pajak dengan total asset, ukuran perusahaan diukur dengan menggunakan natural logaritma total asset, dan *financial leverage* diukur dengan menggunakan rasio total hutang terhadap total asset

Jenis penelitian ini yaitu penelitian kuantitatif. Teknik yang digunakan untuk memperoleh sampel menggunakan teknik *purposive sampling* dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut diperoleh sampel sebanyak 34 perusahaan. Penelitian ini menggunakan metode analisis regresi berganda dengan syarat memenuhi uji asumsi klasik. Metode ini diuji menggunakan program SPSS versi 23.

Hasil penelitian menunjukkan bahwa *financial leverage* berpengaruh positif terhadap tindakan perataan laba. Sementara itu, profitabilitas dan ukuran perusahaan tidak berpengaruh terhadap tindakan perataan laba. Model regresi dalam penelitian ini menunjukkan nilai koefisien determinasi sebesar 0,318. Hal ini berarti variabel dependen dipengaruhi oleh seluruh variabel independen sebesar 31,8% dan sisanya 68,2% dipengaruhi oleh variabel lain yang tidak diteliti.

Kata kunci: profitabilitas, ukuran perusahaan, *financial leverage*, perataan laba

ABSTRACT

This research aimed to examine the effect of profitability, firm size and financial leverage on the income smoothing actions of manufacturing companies which were listed on Indonesia Stock Exchange (IDX) 2013-2017. While, in order to measure the income smoothing of manufacturing companies, the Eckel Index measurements were used. Moreover, profitability which was measured by the ratio between earnings after tax and total asset, the firm size which was measured by the natural logarithm of total assets, and financial leverage which was measured the ratio of total debt to total asset.

The research was quantitative. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 34 companies as samples. In addition, the data analysis technique used multiple regression which required to the classical assumption test, with SPSS 23.

The research result concluded financial leverage had positive effect on the income smoothing actions. Meanwhile, the profitability and firm size did not affect the income smoothing action. Moreover, the regression model in this research showed the determination coefficient of 0.318. It meant, the dependent variable was affected by all independent variables of 31.8% and the remaining 68.2% was influenced by other variables which were not examined.

Keywords: Profitability, Firms Size, Financial Leverage, Income Smoothing.



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